Appendix.

[*Vide* item VII on page 17.]

L.A. Bill No. 5 *of* 1963.

(As passed by the Assembly)

A Bill further to amend the Madras General Sales Tax Act, 1959.

Be it enacted by the Legislature of the State of Madras in the Fourteenth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras General Sales Tax (Amendment) Act, 1963.

(2) Clause (*a*) of section 7 shall come into force on the 1st April 1963.

2. *Amendment of Section* 4, *Madras Act I of* 1959.—In section 4 of the Madras General Sales Tax Act, 1959 (Madras Act 1 of 1959) (hereinafter referred to as the principal Act), the proviso shall be omitted.

3. *Insertion of new section 4-A in Madras Act* 1 *of* 1959.--After section 4 of the principal Act, the following section shall be inserted, namely :—

" 4-*A*. *Refund of tax paid in certain cases.*—(1) Where a tax has been levied and collected under section 4 in respect of the sale or purchase of declared goods and such goods are sold in the course of inter-State trade or commerce the tax so levied and collected shall be refunded to such person in such manner and subject to such conditions as may be prescribed.

(2) Where a tax at the point of last purchase in the State has been levied and collected under this Act in respect of goods liable to tax at such point and where the said purchase ceases to be the last purchase in the State by reason of a subsequent purchase of such goods by another dealer in the State, the tax so levied and collected shall be refunded to the dealer concerned in such manner and subjct to seuch conditions, as may be prescribed.

4. *Amendment of section* 13, *Madras Act* 1 *of* 1959.—In subsection (1) of section 13 of the principal Act, for the words, "either an advance estimate of his turnover for the year, or such periodical returns of the actual turnover ", the words " such returns " shall be substituted.

5. *Insertion of new section* 13-*A in Madras Act* 1 *of* 1959.—After section 13 of the principal Act, the following section shall be inserted, namely :—

" 13-*A*. *Dealer to continue payment for the year of tax as assessed in the preceding year under section* 13.—(1) dealer

25th March 1963]

who has been provisionally assessed to tax during the preceding year under section 13 shall, unless he is not liable to pay tax for the year, continue to pay for the year the tax so assessed in the preceding year in the prescribed manner until he is again provisionally assessed to tax for the year under section 13. "

(2) Any tax paid in accordance with the provision of sub-section (1) shall be adjusted in the prescribed manner against the tax found due on the completion of provisional assessment for the year under section 13.

6. *Amendment of section 30, Madras Act 1 of 1959*.—In section 30 of the principal Act,—

(1) in sub-section (1), after the words "consisting of" the words, figure, brackets and letter " subject to the provisions of sub-section (1-A) " shal be ilnserted;

(2) after sub-section (1), the following sub-section shall be inserted, namely :—

" (1-A) Notwithstanding anything contained in sub-section (1) the Government may appoint, for such period as may be specified in this behalf, two more persons as additional members of the Appellate Tribunal, of whom one shall be a Judicial Officer not below the rank of a Subordinate Judge and the other shall be an officer of the Commercial Taxes Department, not below the rank of a Deputy Commissioner. ";

(3) in sub-section (3),—

(i) for sub-clauses (i) to (iii) of clause (*a*), the following sub-clauses shall be substituted, namely :—

(i) by a Bench consisting of three members constituted by the Chairman, or

(ii) by a Bench consisting of two members constituted by the Chairman, or "

(ii) in clause (*b*), for the words " heard by all the three members of the Tribunal ", the words " heard by a Bench consisting of three members " shall be substituted; and

(iii) in clause (*c*), for the words " all the members ", the words " three members of whom one shall be the Chairman " shall be substituted;

(4) in sub-section (4), after the words " for regulating ", the words " the constitution and " shall be inserted.

7. *Amendment of the First Schedule to Madras Act 1 of 1959*.—In the First Schedule to the principal Act,—

(*a*) item 20 and the entries relating thereto shall be omitted;

(*b*) for item 51 and the entries relating thereto, the following item and entries shall be substituted, namely :—

" 51. Scents and perfumes, powders, snows and scented hair oils. Do. 6 '.".

I certify that this is a Money Bill.

S. CHELLAPANDIAN,
Speaker, Madras Legislative Assembly.

Fort St. George, Madras,
19th March 1963.

